



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

**ANNUAL REVIEW**  
**ON THE WORKING OF TREASURIES IN MEGHALAYA**  
**2023-24**



**GOVERNMENT OF MEGHALAYA**

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (A&E),**  
**MEGHALAYA, SHILLONG**



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## Table of contents

		Page No.
	Highlights	(ii)
Part I	Introduction	1-10
Part II	Deficiencies noticed during compilation and verification of accounts	11-15
Part III	Deficiencies and other irregularities noticed during inspection of the Treasury and Sub-Treasury Offices	16-34
Part IV	IT Controls and IT Security	35
Part V	Compliance Measures taken by Treasuries and Sub-Treasuries on observations and recommendations made by PAG Inspection teams	36
Annexures	A to E	37-46



## **Preface**

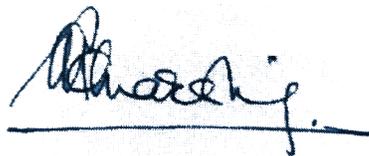
*Treasuries are important Financial institutions of the State Government. It is through these institutions that all cash transactions of the Government are carried out. In carrying out these functions, Treasuries are required to adhere to the Codes, Manuals and Administrative Procedure prescribed by the State Government from time to time. Any deviation there from adversely affects the process of financial accountability.*

*The Annual Review on the working of Treasuries in Meghalaya for the year **2023-24** is compiled on the basis of guidelines issued by the Comptroller and Auditor General of India. This review mainly relates to the matters arising from the monthly accounts rendered by the Treasuries/Sub-Treasuries together with observations/comments raised during local inspection of Treasury records.*

*I hope this compilation will act as a guide for establishing an efficient and effective Treasury Administration system.*

**Place : Shillong**

**Date :**



**(Calvin Harris Kharshiing)**  
**Principal Accountant General (A&E)**  
**Meghalaya, Shillong**



## Highlights

Sl. No.	Heading of Paragraphs	Paragraph No
1.	Outstanding balances under Treasury Suspense to the tune of ₹ 95,35,432 (Payment) and ₹ 23,838/ (Receipt)	2.1(A) Page- 11
2.	Outstanding balances under Objection Book Suspense to the tune of ₹ 21,25,345 (Payment)	2.1(B) Page-11
3.	Non-Submission of DCC Bills in respect of AC Bills to the tune of ₹ 1,39,96,18,105 /-	2.2 (Page-12)
4.	Delay in receipt of Monthly Accounts ranging from 1 day to 14 days	2.3(Page-13)
5.	Outstanding Utilisation Certificates to the tune of ₹ 9157.8 crore	2.4 (page-14-15)
6.	Outstanding Paragraphs of Inspection Reports –246 Nos	3.2 (Page-17)
7.	Delay in deposit of New Pension Scheme(NPS) to the Office of Director of Accounts and Treasuries	3.4.1 (Page-22-24)
8.	Non-deduction of contribution towards New Pension Scheme(NPS)	3.4.2 (Page-24-25)
9.	Non-maintenance of Lapsed Deposit Register	3.5.2 (Page-26)
10.	Non-payment of revised Pension as per the Fifth Meghalaya Pay Commission – revision of Pension of Pensioners/Family Pension holders	3.6.1 (Page-27)
11.	Non-Payment of Additional Pension /Family Pension to the old age pensioner/ family pensioners	3.6.2 (Page-28-29)
12.	Non-disbursement of Pension to the Pensioners/Family Pensioners	3.6.3 (Page-29)
13.	Less payment of Dearness Allowance to the Pensioners	3.6.4 (Page-30)
14.	Closed PPOs Not Returned to the Office of the Accountant General	3.6.5 (Page-30-31)
15.	Stamp Accounts: Huge retention of Stamps in the Treasuries	3.7 (Page-31)
16.	Inspection of strong room and issuance of safety certificate	3.8 Page(31-33)
17.	Non contribution of Compulsory General Provident Fund (GPF) subscription by the Account holders	3.9 (Page 33-34)
19	Non recovery of Professional Tax	3.10 (Page-34)
20	IT Controls and IT Security	4.1 (Page-35)



## **Part I**

### **Introduction**

#### **1.1 Introduction**

The Treasuries and Sub-Treasuries function under the administrative control of the Director of Accounts and Treasuries, Meghalaya, Shillong. The Deputy Commissioners at the District level and Sub-Divisional Officers (Civil) at the Sub-Divisional level are responsible for the day-to-day functioning of the Treasuries and Sub-Treasuries respectively.

#### **1.2 Organizational Structure**

The Director of Accounts and Treasuries, established in the year 1972, is under the administrative control of the Finance (Establishment) Department, Government of Meghalaya. The Directorate is headed by the Director and is assisted by a Joint Director, Deputy Director and Deputy Director (Training). The administrative hierarchy is assisted in the performance of their duties by Accounts staff, technical staff undertaking system management and a number of ministerial and Grade IV staff. Under the Directorate, there is also 1 (one) Cyber Treasury functioning in the State as shown in Table No. 1.2.1

**Table No. 1.2.1 Duties of its Officers and employees**

<b>Designation of Officers</b>	<b>Duties</b>
Director	The Director of Accounts & Treasuries (DAT) is responsible for overall supervision, control and effective functioning of the Directorate. Decision making is done at the level of the Head of Department. The DAT is also the cadre controlling authority of the Meghalaya Accounts Service and the Meghalaya Subordinate Treasury Accounts Service (MSTAS).
Joint Director of Accounts & Treasuries	To assist the Director of Accounts & Treasuries on all matters mentioned above..

Deputy Director	To assist the Director of Accounts & Treasuries and Joint Director of Accounts & Treasuries on all matters relating to Treasuries including MSTAS.
Deputy Director (Training)	To Assist the Director of Accounts & Treasuries and Joint Director of Accounts & Treasuries on all matters related to conducting training to Officers of M.F.S., Staff of the Accounts Service and Treasury staff in different capacities.
Treasury Officer	The Treasury Officer is primarily responsible for financial transactions pertaining to receipts and payments on account of the State Government relating to various Government Departments. They are also responsible for timely and prompt submission of monthly accounts relating to such transactions, to the office of the Pr. Accountant General (A&E).
Assistant Treasury Officer	To assist the Treasury Officer
System Administrator	System Management of Treasury.net Application, Employee and Pension Database, Pension Automated System, New Pension Scheme, Division.net etc.
Programme Assistant Grade-I	Technical matter under Treasury.net/Pension Automated System and New Pension Scheme.
Programme Assistant Grade-II	Maintenance of Stock Inventory of all computer hardware and peripherals.
Accountant, Senior Account Assistant and Junior Account Assistant	Receipts, Payments and Accounting of Government transactions.
Senior System Administrator (District Treasuries)	System Management in respective Treasuries
Assistant System Administrator (Sub-Treasuries)	System Management in respective Treasuries
Data Entry Operators	Preparation and generation of salary bills of the state government Employees / Employee Database matters.
Computer Clerk	a. Daily Report of Expenditure and Receipts from Treasury.net b. Compilation and uploading of NPS Contribution for the whole State.

There are 13 (thirteen) District Treasuries, 3(three)Sub-Treasuries and 1 (one) Cyber Treasury functioning in the State of Meghalaya. All the District Treasuries and Sub-Treasuries are banking Treasuries, and they render monthly accounts directly to the office of the Principal Accountant General (A&E). Shillong (South) Treasury also functions on behalf of the Governments of Assam, Mizoram and Arunachal Pradesh. The banking functions of Tura, Nongpoh, Nongstoin, Baghmara, Williamnagar, Shillong District, Shillong (South), Mawkyrwat, Mairang, Resubelpara, Ampati, Sohra and Dadenggre Treasuries/Sub-Treasuries are carried out by the State Bank of India and that of Jowai, Khliehriat and Amlarem Treasury by the Punjab National Bank. The Cyber Treasury facilitates online receipt of State taxes. It functions under the control of the Director of Accounts & Treasuries who submits the monthly accounts directly to the office of the Principal Accountant General (A&E). Table No. 1.2.2 shows the details of Treasuries/Sub-Treasuries in the state of Meghalaya as on date.

**Table No. 1.2.2 Treasuries and Sub-Treasuries**

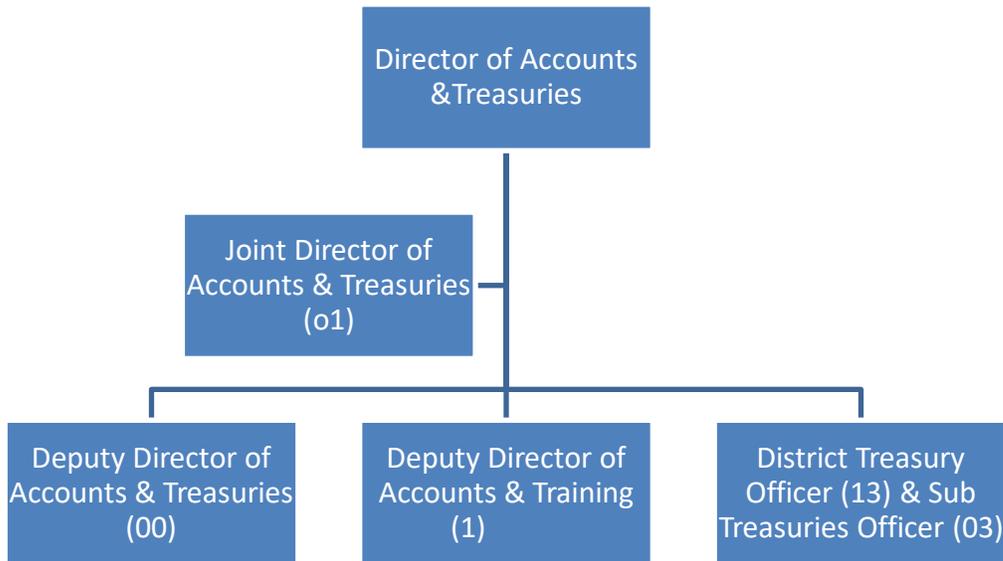
Sl. No.	Name of the District	Name of the Treasury	Sub-Treasury under the District Treasury	Nature of Treasury/Sub-Treasury
1.	East Khasi Hills District	1) Shillong District Treasury	Sohra	Banking
		2) Shillong South Treasury	None	Banking
		3) Shillong Cyber Treasury	None	Cyber
2.	Ri Bhoi District	4) Nongpoh Treasury	None	Banking
3.	West Khasi Hills District	5) Nongstoin Treasury	None	Banking
4.	South West Khasi Hills Dist	6) Mawkyrwat Treasury	None	Banking

5.	West Jaintia Hills District	7) Jowai Treasury	1) Amlarem	Banking
6.	East Jaintia Hills District	8) Khliehriat Treasury	None	Banking
7.	East Garo Hills District	9) Williamnagar Treasury	None	Banking
8.	West Garo Hills District	10) Tura Treasury	2) Dadenggre	Banking
9.	South Garo Hills District	11) Baghmara Treasury	None	Non-Banking
10.	North Garo Hills District	12) Resubelpara Treasury	None	Non-Banking
11.	South West Garo Hills Dist.	13) Ampati Treasury	None	Non-Banking
12	East West Khasi Hills District	14) Mairang Treasury	None	Banking

### 1.3 Organisational Structure and Manpower

1.3.1 The Treasuries/Sub-Treasuries including the Directorate of Accounts and Treasuries has total Men-in-Position of 385 against the Sanctioned Strength of 455 as on 31.03.2024. The organizational Structure and Cadre-wise Vacancy Position are shown in Table 1.3.1.

**Table No. 1.3.1 Organisational Structure**



**Cadre wise vacancy position**

Designation	Sanctioned Strength	Men-in-position
Director	01	01
Joint Director	02	02
Deputy Director of Accounts & Treasuries	01	Nil
Deputy Director of Accounts & Training	01	01
Treasury Officers (District Treasuries)	13	13

Treasury Officer (Sub Treasuries)	03	03
Superintendent	01	01
Upper Division Assistant	04	04
Lower Division Assistant	07	07
Typist	02	02
Stenographer Grade II	01	NIL
Senior Divisional Assistant	01	1
Programme Assistant – I	01	01
Programme Assistant – II	01	1
Computer Clerk	06	06
Assistant Treasury Officer	08	08
Accountants	17	13
Senior Accounts Assistant	69	66
Junior Accounts Assistant	124	82
System Administrator	01	01
Sr. Assistant System Administrator	08	08
Assistant System Administrator	08	08
Programming Assistant (Database)	10	01
Data Entry Operators	75	67
Drivers	03 +4	3+4
Duftry	01	01
Grade IV	83	83
<b>Total</b>	<b>455</b>	<b>385</b>

### 1.3.2 Information regarding number of persons trained in IFMS

Various modules of IFMS have been rolled out such as Treasury.net, DDO- e Billing, Treasury NET, MeghEIS, Central Pension Payment System (CPPS), MeghNPS, GRAS, GST Accounting System, Cyber Treasury, PFMS. These modules are handled by the existing staff of the Treasury with the assistance of NIC, Shillong. The staffs have been trained accordingly to carry out work on these IFMS modules. As per departmental requirement, regular updates based on minor workflow changes are incorporated in these systems.

Short training programmes/workshops are organized by the Office of the Director of Accounts & Treasuries frequently to familiarize and update the staff on the above modules.

## 1.4 Computerization

Treasury activities have been computerized for expedited transfer of the data received at the Treasury Office to the Directorate level and to ensure adequate supervision.

### 1.4.1 Status of Computerization of Treasuries:

#### 1. Adequacy of the data Security:

(i) Number / Designation and Role of Officers/officials handling the Database.

(a) System Administrator: 15

b) Senior System Administrator: 01

c) NIC Officers: 03 (2 Senior System Analysts, 1 System Analyst).

#### (2) Distribution of duties among the Staff:

TreasuryNET has been designed on a workflow concept where the data (information) flows from the lower level (Counter clerk) to a higher level (Treasury Officer) with different roles as shown in Table. 1.4.1

**Table No. 1.4.1 Status of Computerization of Treasuries**

<b>User</b>	<b>Job Description</b>
Counter Clerk (Junior Accounts Assistant)	Enters the details of the Bill, Challan, Cheque details
Auditor (Senior Accounts Assistant)	Checks the details entered by the Counter Clerk
Accountant	Finalizes the Bill after the details have been checked by the Auditor
Treasury Officer	Verifies the whole process

**(3) MIS reports:**

- (i) The following MIS Reports can be generated.
  - (a) Payment Schedule
  - (b) Pension Payment Schedule
  - (c) Transfer Challan
  - (d) Cash Account
  - (e) Receipt Schedule
  - (f) DDO Expenditure Statement
  - (g) Schedules and Vouchers
  - (h) Tax Revenue Challan

**4) Modules in IFMS:**

- (i) The following are the Modules under IFMS.
  - (a) Treasury.net
  - (b) eProcurement
  - (c) eBilling
  - (d) Budget (Estimation and Distribution)
  - (e) GRAS (Government Receipt Accounting System)
  - (f) Defined Benefit and Contribution pension system
  - (g) PFMS
  - (h) Debt and Resource Fund Management
- (i) Division.net
- (j) SBI-CMP (Cash management product)

- (k) Megh.EIS
- (l) Megh.DBT
- (m) Directorate Local Fund Audit
- (ii) Modules-underdevelopment.

The following components are under development, while the rest are fully functional or under pilot run:

- a) eProcurement
- b) Debt and Resource Fund Management
- c) Directorate of Local AuditFund

#### 1.4.2 Areas of Computerization where further improvement is required

DDOs are presently not integrated with IFMS. The State Government may take up computerisation and integration of DDOs with IFMS to ensure a single source of data and prevent multiple data entry at DDO and Treasury levels. Further, a middleware may be developed to ensure smooth transmission of data between the office of the Principal Accountant General (A&E) Meghalaya, Shillong and IFMS. Details of IFMS and modules planned/being implemented under IFMS are shown in table 1.4.2.

**Table No. 1.4.2 Details of IFMS in Meghalaya**

1.	Persons trained in IFMS	IFMS in the state of Meghalaya is under development stage. As per departmental requirement, regular periodic updates based on minor work flow changes are incorporated in these systems for which these personnel are updated accordingly. Short training programs/workshops are organized by DAT frequently to familiarize and update the staff on the above modules.
2.	Various modules in IFMS that have been implemented.	<b>Following modules were implemented.</b> 1. Integrated Online Budget Management System (IOBS) 2. Budget Estimate and Analyse Management System (BEAMS) 3. TreasuryNET.

		<p>4. GRAS</p> <p>5. GST Accounting</p> <p>6. Meghalaya Employees Information System (Megh EIS)</p> <p>7. Meghalaya New Pension Scheme (Megh NPS)</p> <p>8. Centralise Pension Payment System (CPPS)</p> <p>9. E.kuber Integration.</p> <p>10. New Billing (integration with BEAMS)</p> <p>Following modules are under development stage</p> <p>11. DivisionNET</p> <p>12. eHRMS</p> <p>Following modules are under Testing</p> <p>13. Meghalaya Audit information System (Local Fund Audit).</p>
3.	IT Security and Checks at the level of Treasury Officer for passing digitally signed vouchers	State Government has not yet started passing digitally signed vouchers through IFMS, Vouchers are being prepared in IFMS and ink signed by the Treasury Officer .
4.	Computerisation of Treasuries/Sub Treasuries and their linkage with DDOs Bank and A.G. Office.	All the Treasuries and Sub-Treasuries have been computerised. DDO level computerisation has not been started. Data for monthly preparation of Civil Accounts is being downloaded from the IFMS.

## Part II

### Deficiencies noticed during compilation and verification of accounts

<b>2.1 (A)</b>	<b>Non receipt/Delay in receipt of Vouchers from Treasuries</b>
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<b>Due to non-receipt of clarification/wanting schedules etc, huge sums of Government expenditure could not be classified under the proper head of account.</b>
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Rule 70 of Government Accounting Rules, 1990 provides that the items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the Major Head "8658-SuspenseAccount" under the Sector "L. Suspense and Miscellaneous" in the Accounts. As per records maintained in the office of the Principal Accountant General (A&E) Meghalaya, Shillong, an amount of ₹95,35,432 (Payment) and ₹23,838/- (Receipt) is lying outstanding under the head of account 'MH 8658 - Suspense Account - 102 - Suspense Accounts Civil - (a) Treasury Suspense' for want of necessary clarifications/ schedules etc. The treasury wise position is shown in **Annexure A**(Payment) **and Annexure B**(Receipt).

Treasury Officers may submit the Schedule of Payment, Vouchers etc., or Certificate of Payment with details of classification to the office of the Principal Accountant General(A&E), Meghalaya, Shillong for transferring the amounts under suspense to the Final Head of Account.

<b>2.1(B)</b>	<b>Non receipt/Delay in receipt of Vouchers from Treasuries</b>
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Footnotes under 3 below Major Head 8658 – Suspense Account in the List of Major Minor Heads of Account issued by the Government of India, Ministry of Finance, Controller General of Accounts, provides that Sub-head (b) will be operated upon by Compilation Sections of the office of the Principal Accountant General's offices when during the course of compilation of vouchers with reference to the Schedules of payments from treasuries, vouchers are found wanting and thereby a difference is credited between the Schedule of total and total of the vouchers compiled. By operating on this head, response by minus debit should be made in the classified Abstracts to the full amount of the debt given earlier to the head 'Departmental Adjusting Account (equal to the totals of Treasury Schedules). The amount initially taken under this sub-head will be cleared minus entries under this sub-head by contra debit to the head of account concerned.

As per records maintained in the office of the Principal Accountant General (A&E) Meghalaya, Shillong, ₹ 21,25,345 (Payment) is lying outstanding under the head of account 8658 –Suspense Account - 102 - Suspense Accounts Civil - (b) Objection Book Suspense as on 31<sup>st</sup> March 2024 (treasury wise details is shown in **Annexure C**) due to non-receipt of schedules of payment, vouchers etc. Defaulting treasuries/ DDOs were asked to submit the Schedule of Payment,

Vouchers, etc., or Certificate of Payment with detailed classification to the office of the Principal Accountant General (A&E), Meghalaya, Shillong for transferring the amount to the final Head of account.

<b>2.2</b>	<b>Pending Detailed Countersigned Contingent Bills from Treasuries</b>
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Rule 232 of Meghalaya Treasury Rules, 1985 states that except in the case of contingencies requiring countersignature before payment, contingent charges falling under this group may be drawn from the treasury by presenting abstract bills in TR24 subject to the presentation of detailed bills to the controlling officer for countersignature and transmission to the office of the Principal Accountant General (A&E), Meghalaya, Shillong in accordance with the procedure hereinafter.

Further, as per Rule 233 of Meghalaya Treasury Rules, 1985, the numbers assigned to the sub-vouchers pertaining to each entry in the abstract bill shall be detailed against the entry concerned, the amount being given only in those cases where a sub-voucher is for more than ₹ 50/. A certificate shall be attached to every abstract contingent bill to the effect that detailed contingent bills have been submitted to the controlling officer in respect of abstract contingent bills drawn more than a month before the date of that bill. No account may an Abstract Contingent bill be cashed without this certificate. Records showed that a sum of **₹1,39,96,18,105** against **117**Nos. of AC bills remained outstanding as on **31<sup>st</sup> March 2024** due to pending DCC Bills from the DDOs pertaining to the year from 2021-2022 to 2023-2024 as detailed Table 2.2.1 below.

**Table 2.2.1**

**Pendency in submission of DCC Bills against AC Bills at the end of 31st March, 2024 (Amount in Rs)**

Year	Name of defaulting Department	Major Head	No. of AC Bills outstanding	Amount
2021-22	Education	2202	1	99710.00
2023-24			1	2400000.00
2021-22	Personal and Administrative Reforms (B)	2053	2	2351694.00
2022-23	Health and Family Welfare	2210	1	31000.00
2023-24			4	116640272.00
2022-23	Election	2015	28	734831598.00
2023-24			26	515320855.00
2022-23	Police	2055	2	444396.00
2022-23	Social Welfare	2235	2	320000.00
2023-24			1	200000.00
2023-24	Secretariat Administrative	2052	47	6122000.00
2023-24	Administration of State Legislative Assembly	4216	2	20856580.00
		Grand Total	117	<b>1,39,96,18,105.00</b>

Treasury Officers concerned have been asked totake appropriate measures to watch the submission of DCC bills bythe Drawing and Disbursing Officers and not to honor any further AC Bills until the DCCbills are received in respect of AC bills drawn previously.

### 2.3 Delay in submission of Monthly Accounts by Treasuries/Sub-Treasuries

**Delay in rendition of accounts by Treasuries/Sub-Treasuries will have cascading effect in the preparation of Monthly Civil Accounts and subsequent delay in preparation and finalization of Annual Accounts.**

Rule 59 (1) of Meghalaya Treasury Rules, 1985 states that with the single exception of March for which the accounts of the district treasury must be kept open until receipt of the daily sheet of every sub-treasury for 31st March, the monthly accounts shall be closed without fail on the last day of each month. Every endeavor should be made to close the March accounts at the earliest possible date and, in any case, not later than the 5th of April. Rule 60 (1) of Meghalaya Treasury Rules, 1985 states that inclosing the accounts of the district treasury for the month, the month’s totals of the subsidiary registers will be carried into the cash account in the case of receipts and into the list of payments in the case of payments, the cash account being closed in accordance with the directions contained in the Account Code Volume II. Cash must be verified by actual counting and the cash balances report is madein accordance with the procedure prescribed in Part IV. Article 119 of Account Code Volume II provides that the first schedule of payments [vide Article 98(vi)] with connected vouchers and a Memorandum in Form T.A. 48 should be sent to the Principal Accountant General (A&E), Meghalaya, Shillong by the 10<sup>th</sup> of the following month. However, these were not adhered to by some of the Treasuries/Sub-Treasuries. There was delay rangingfrom 01 day to 14 days in receipt of accounts from Treasuries and Sub Treasuries during the year 2023-24 as shown in Table 2.3.1

**Table No. 2.3. 1 Delay in submission of Monthly Accounts by Treasuries/Sub-Treasuries**

Name of Treasury	Month of Account	Delay in Days	Name of Treasury	Month of Account	Delay in Days
Ampati	November,23	04	Tura	March,24	12 days
Bagmaraa	December,23	06			14 days
Cyber Treasury	August,23	05	Baghmara		

All the Treasury Officers may submit the monthly accounts within the prescribed time limit to the office of the Principal Accountant General (A&E) Meghalaya, Shillong.

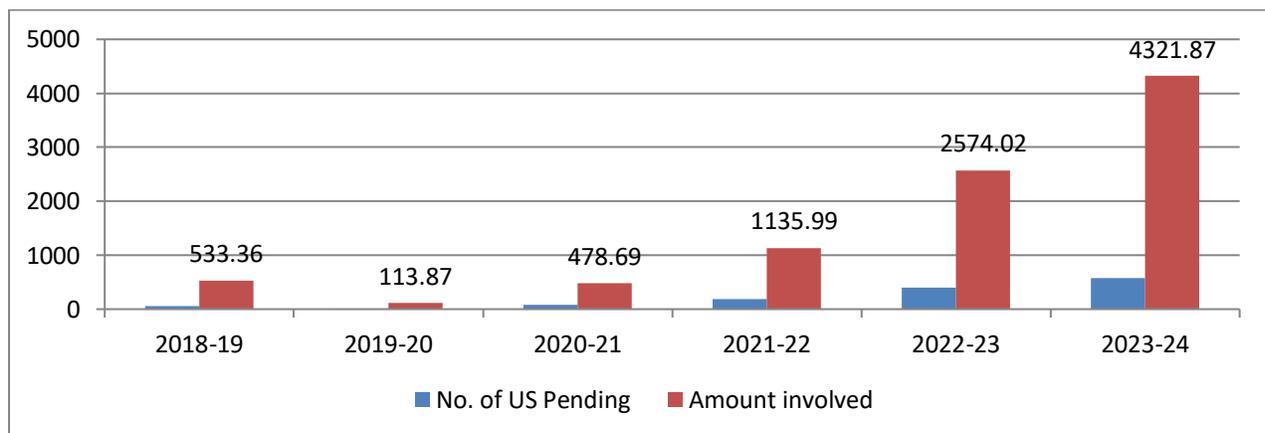
## 2.4 Outstanding Utilisation Certificates:

**Due to non-submission of Utilization Certificates in respect of Grants-in-Aid (GIA), it could not be ascertained whether the grants were utilized for the purpose for which they were sanctioned**

Para 16.9 (Chapter 16) of C.& A.G.'s Manual of Standing Orders (Accounts & Entitlements) Volume-I states that in the case of unconditional grants, the Accountant General is in no way concerned with the manner in which the grant is utilized by the grantee. In the case of conditional grants, a formal utilization certificate about the proper utilization of the grant from the administrative, technical and financial point of view should be furnished to the office of the Principal Accountant General (A&E), Meghalaya, Shillong by the sanctioning authority

In cases in which the audit of local authorities and public or quasi-public bodies is conducted by an office not subordinate to the Comptroller and Auditor General of India (for example, Examiner of Local Fund Accounts of a State Government), a certificate regarding the grant having been utilized on the objects for which it was sanctioned and in accordance with the conditions attaching to the grant, based on that Officer's audit report, may be accepted from the administrative authority concerned. Records of the office of the Principal Accountant General (A&E) Meghalaya, Shillong up to the end of the year 2023-2024 revealed that 1309 Utilization Certificates amounting to ₹ 9157.8 crore against the drawal under GIA (conditional) are awaited as shown in Table 2.4.1

**Table 2.4.1 Outstanding Utilization Certificates from DDOs**



\* Utilization Certificate for 576 number of GIA amounting to Rs. 4321.87 will be due in 2024-25.

The Treasury Officers concerned and the Finance Department are requested to take necessary steps with all the Drawing and Disbursing Officers concerned so that the outstanding Utilization Certificates are furnished at an early date to the office of the Principal Accountant General (A&E) Meghalaya, Shillong.

## **2.5 Personal Deposit Accounts/Personal Ledger Account**

As per Rule 392 of Meghalaya Treasury Rules, 1985, if Personal Deposit Accounts are created by transferring funds from the Consolidated Fund of State for discharging liabilities of the Government arising out of the special enactment, then in such cases the Personal Deposit Account should be closed at the end of the financial year by minus debit of the balance to the relevant service heads in the Consolidated Fund. If necessary, the Personal Deposit Account may be opened again in the next financial year in the prescribed manner. Further, if a Personal Deposit Account is not operated for a considerable period and there is reason to believe that the need for the Deposit Account has ceased, the same should be closed in consultation with the officer in whose favor the Deposit Account had been opened.

During the year 2023-24, Plus and Minus Memoranda have been received from the Treasuries and Sub Treasuries in time except Mairang Treasury. However, the matter of delay/ non-receipt was immediately taken up with the authorities concerned for early submission of Plus and Minus Memoranda to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

In order to update the Deposit accounts at this end, all Treasury Officers are reiterated to submit the Plus and Minus Memorandum on time to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

### Part III

#### Deficiencies and other irregularities noticed during inspection of the Treasury and Sub-Treasury Offices.

<b>3.1</b>	<b>Treasuries/Sub-Treasuries inspected during 2023-24</b>
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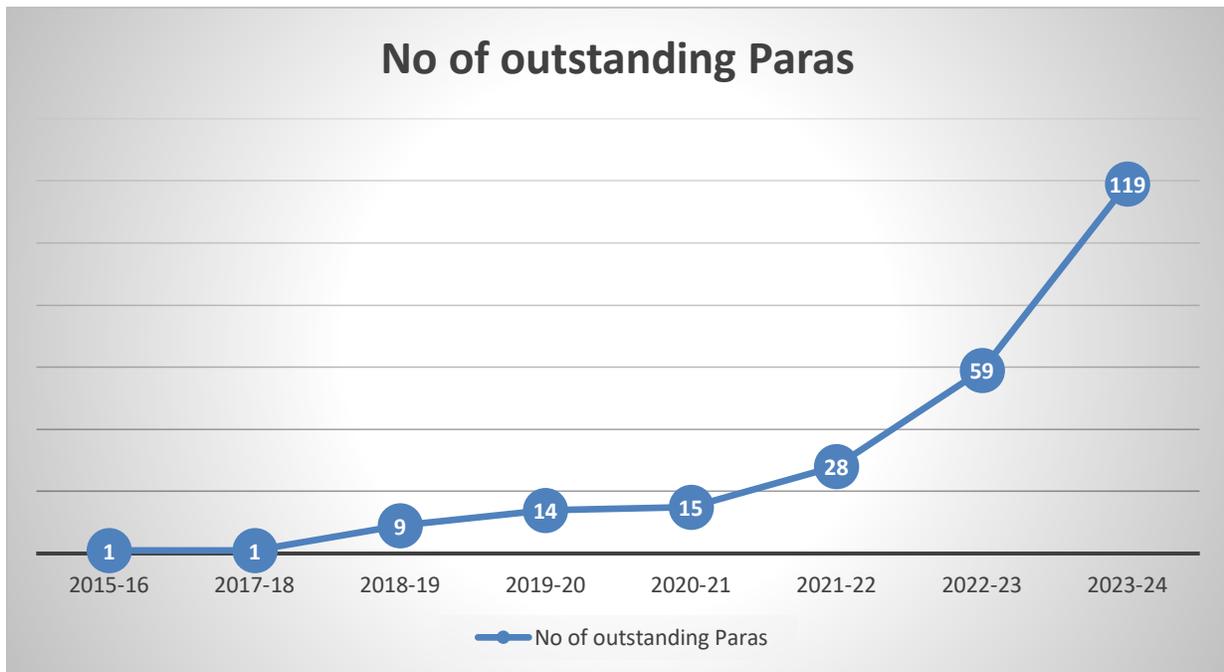
Inspection of 07 Treasuries and 01 Sub-Treasuries and Office of the Director of Accounts & Treasuries was conducted during the year 2023-24. Inspection Reports were issued to the Additional Chief Secretary to the Government of Meghalaya, Finance Department, the District Administrators concerned, the Director of Accounts & Treasuries and the Treasury Officers of the Treasuries and Sub-Treasuries concerned. The Treasuries and Sub-Treasuries inspected during the year 2023-2024 along with status of observations is as shown in Table 3.1.1

**Table 3.1.1: Treasuries/Sub-Treasuries Inspected during the year 2023-2024**

Sl. no	Treasuries/Sub-Treasuries inspected	No. of Observation issued	Reply received from Treasury Officer	Clearance during the year	Closing balance
1	Shillong South Treasury	09	5	5	4
2	Ampati Treasury	15	9	9	6
3	Williamnagar Treasury	13	0	0	13
4	Resubelpara Treasury	13	8	8	5
5	Mawkyrwat Treasury	10	1	1	9
6	Khliehriat Treasury	21	12	12	9
7	Nongstoin Treasury	12	6	6	6
8	Mairang Sub Treasury	16	14	14	2
9	Office of the Director of Accounts and Treasuries	10	0	0	10

**3.2****Status of Outstanding Paragraphs of Inspection Reports**

At the end of 31<sup>st</sup>March, 2024, 246 paragraphs against the 46 Inspection Reports issued from the years 2015-16, remained outstanding for want of replies. Year wise outstanding paras are shown in Graph 3.2.1 and Treasury wise numbers of outstanding paras are given in Annexure-D.

**Table 3.2.1: Year-wise outstanding paras**

<b>3.3</b>	<b>Improper/Non-maintenance of Records</b>
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<b>3.3.1</b>	<b>Deficiencies in Maintenance of Service Book</b>
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**A. Non-availability of Service books and incomplete information in Service books**

As per S.R. 120 of Meghalaya F.R & S.R, 1984, it shall be the duty of every head of office to initiate action to make available the service books to concerned government servants under his administrative control, every year and to obtain their signature therein in token of their having inspected the service books. A certificate to the effect that he has done so in respect of the financial year should be submitted by him to his next superior officer by the end of every September. The government servants inter-alia should ensure before effecting his signature that their services have been duly verified and certified as such. In cases of a government servant on foreign service, his signature shall be obtained in his service book after Audit Officer has made therein necessary entries connected with his foreign service.

Inspection of various Treasuries/Sub-Treasuries conducted during the year 2023-24 revealed deficiencies in maintenance of Service Book as discuss below.

**A. Deficiencies in maintenance of Service Book.**

As per Fundamental Rule 90(a) (ii) of Meghalaya F.R & S.R 1984, earned leave is to be credited in two instalments of 15 days each on 1<sup>st</sup> January and 1<sup>st</sup> July. At the time of calculating the leave, the leave availed by the incumbent should be debited against his/her leave at the credit.

Scrutiny of the Service Book and Leave Account of the Treasury Establishment Staff of the Mairang Treasury, the following deficiencies were noticed.

Sl. No.	Name and Designation	Observation
1.	a) Banisha Marbaniang, Peon b) BanrilangSynrem, Accountant c) Justing Marbaniang, JAA	All the 3 (Three) officials were having 300 days EL at their credit. However, on 1 <sup>st</sup> January and 1 <sup>st</sup> July, 15 days EL which should have been shown separately were not shown and credited to their leave a/c.
2.	a) Justing Marbaniang, JAA	All the 3 (Three) officials were granted annual

	b) John F. Nongrum, Peon c) F. HanamutlangLapang, JAA	increment on 1 <sup>st</sup> January/ 1 <sup>st</sup> July. However, the same were not verified and countersigned by the treasury Officer.
3.	a) Iadalin Lyngdoh Lyngkhoi, R/S b) Baban Mair L Jyrwa, ASA, c) Asmisha Rani, JAA d) John F Nongrum, Peon	Leave account of the officials were not verified and countersigned by the treasury officer.
4.	Baban Mair L Jyrwa, ASA,	Photograph of the official is not fund pasted in the service Book.
5.	a) Asmisha Rani, JAA d) John F Nongrum, Peon	NPS Number not entered in the Service Book.

### **B: Discrepancy in Payment of Children Education Allowance**

Government of Meghalaya vide order No.FEM 54/2017/3 dated 01.08.2018 circulated notification on the revised rules for Grant of Advances to State Govt. Employee in connection with Children Education Allowances (CEA) under the Head “7610-Loans to govt. servants-800-other Advances-(b) Advances for Children Education. As per the ibid order/notification *“Children Education Advance is admissible to all non-gazetted State Govt. Employees, having school going children or dependent upon them whose age should not exceed 19 years on the date of application”*.

Further as per SI No.10 of theabove mentioned order *“All heads of Deptt. and head of Offices are to verify the application form in conformity with all eligible criteria before sending proposal to the Govt. in Finance (AF) Deptt. for grant of Children Education Advance”*.

On Scrutiny of the records of Khliehriat Treasury, it was noticed that CEA amounting Rs.22,000 was paid to SmtiRophinaDkhar, Peon during 2022-23 for two children of age 20 years and 19years respectively as in 2022 and both the dependent children are studying in Kiang Nangbah, College which violated the provision mentioned above.

In view of the above, Treasury Office was directed tolook into the matter and take appropriate action as per the extant rule provision on the matter.

<b>3.3.2</b>	<b>Discrepancies noticed in receipt and dispatch of Date-wise Monthly Statement (DMS) and Verified Date- wise Monthly Statement (VDMS) respectively</b>
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Rule 336 of Meghalaya Treasury Rules, 1985 provides that the accounts and returns to be rendered by the Bank to the Treasury Officer in respect of transactions of State Government will consist of;

- (i) a daily account of receipts and payments in Form T.R 36 together with connected challans and vouchers;
- (ii) a pass book or register of receipts and payments to be daily forwarded to and returned by the Treasury Officer;
- (iii) where the receipts and payments take place at an office or agency of the Bank connected with the Treasury of a State, a copy of the daily schedule of receipts and payments on account of the State Government, which is forwarded by such office or agency of the Bank to its head office.

On scrutiny of DMS/VDMS records of Mairang Treasury, it was found that there was no delay in receiving the DMS from the Bank but on several occasions, there has been delay on the part of the Treasury Officer in returning the VDMS to the Bank. Detailed statement showing the position of receipt of DMS from the Bank in the Treasury office and return of VDMS to the Bank is shown below:

<b>Month &amp; Year</b>	<b>Date of receipt of DMS from Bank</b>	<b>Delay in term of days from Bank (not later than the 1<sup>st</sup> day of the succeeding month)</b>	<b>Date of submission of VDMS to Bank.</b>	<b>Due date (within a period of two days from the date of receipt)</b>	<b>Delay in term of days from Treasury</b>
<b>2021-22</b>					
June, 21	01-07-2021	-	06-07-2021	03-07-2021	03
Aug, 21	01-09-2021	-	08-09-2021	03-09-2021	08
Sep, 21	01-10-2021	-	07-10-2021	03-10-2021	04

Mar, 22	01-04-2022	-	06-04-2022	03-04-2022	03
<b>2022-23</b>					
June, 22	01-07-2022	-	04-07-2022	03-07-2022	01

Delay in rendering of DMS by the Bank to the Treasury and returning of VDMS by the Treasury to the Bank will delay the reconciliation of figures in case there is mismatched/differences in figures and also affects the monthly transactions as these figures has to be reported by the Agency Bank to the Reserve Bank of India to close the Monthly Cash Balance of the State Government.

During inspection of various treasuries/sub-treasuries by the office of the Principal Accountant General (A&E) it was observed that there were delays in furnishing DMSs by the agency banks to the Treasury Office. The range of delays in submission of DMS(s) was from 1 day to 11 days.

Treasury Officers may look into the matter and take appropriate action with the Bank so that the DMSs received from the concerned Bank within due date and VDMS returned to the Bank within 02 days of receipt of the DMS.

<b>3.3.3</b>	<b>Discrepancy in maintaining Cash Book and Bill Register</b>
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Rule 103 (3) of Meghalaya Financial Rules, 1981 provides that the cash Book should be closed and balanced each day and the Head of the Office, or his duly authorized representative should put his dated initials in the cash book in the Remarks column against the closing balance in the token of his having verified all the entries of the day inclusive of the closing balance. The balance of each column at the end of the month should also be verified with the balance of cash in hand and a certificate to the effect that this verification has been made should be recorded in the cash book under the signature of the officer responsible for the money. The Head of the Office is personally responsible to the Government for the due accounting of all money received and disbursed and for the safe custody of cash. For this purpose, the Head of the Office unless the monthly verification is done by him should satisfy himself by periodical examination, at least once in every 3 months that the actual cash corresponds with the book balance.

On scrutiny of the Cash Book of Khliehriat Treasury, it has been observed that -

- i) Bill number of payments made was not noted in the cash book. This resulted indifficult to locate the bills on which date the payment was made.
- ii) Name of the firm/person etc. to whom the payment was made was not noted in case of a few transactions made in March 2023 ( i.e.,Rs.19,438/- and Rs. 40,215/- dated 18-03-2023 and Rs.18,606/-, Rs.29,667/-, Rs.41/- and Rs.385/- dated 30-03-2023 and 31-03-2023 respectively.

Since Cash Book is one of the most important documents of the Treasury Office, therefore, proper noting and its maintenance are of utmost importance.

The Treasury Officer is directed to immediately correct the error crept in the Cash Book as mentioned above before authenticating the entries in the Bill Register and Cash Book .

<b>3.3.4</b>	<b>Non- maintenance of Stock Register</b>
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Rule 194 of Meghalaya Financial Rules, 1981 provides that all materials received should be examined, counted measured or weighed, as the case may be, when delivery is taken, and they should be kept in charge of a responsible Government servant who should be required to give a certificate that the material was actually received and recorded the appropriate Stock Registers.

In course of inspection Ampati Sub-Treasury disclosed that the Stock Register/Dead Stock Register and Issue Register was not maintained by the Treasury Officer although the Sub Treasury good number of furniture and fixtures (i.e., tables, chairs, almirahs, racks etc), computer hardware and software which are centrally supplied by the Director of Accounts & Treasuries. Besides, the office is also procuring stationery items for use in the office.

Non maintenance of Stock Register and Issue Register could lead to misuse of materials so received and procured.

<b>3.4.1</b>	<b>Delay in deposit of New Pension Scheme(NPS) to the Office of the Director of Accounts and Treasuries</b>
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As per Govt. Of Meghalaya, Finance (Pension Cell) Department O.M. No. FEM(PC)7/2007/Part II/66 dated 24.03.2010, New Pension Scheme came into operation with effect from 1st April, 2010 and is applicable to all new entrants to State Government Service,

joining on or after 1st April, 2010. Sl. No. 1, 2 and 10 of New Defined Contribution Pension Scheme statethat :-

- New Pension Scheme will work on Defined Contribution basis and will be of two Tier i.e., Tier I and Tier II. Contribution to Tier I is mandatory for all Government Employees joining Government service on or after 1st April, 2010 while Tier II will be optional and at the discretion of Government Employees.
- In Tier-I, Government Employees will have to make contribution @ 10% of his/her basic pay plus Dearness Allowance which will be deducted from his/her salary bill every month by Drawing & Disbursing Officer (DDO) concerned.
- Necessary Permanent Pension Account (PPA) Number will be issued in favour of each employee for crediting their contribution along with state Government's matching contribution. This may be confirmed by every DDO prior to the deduction of contribution.
- The responsibility of keeping the accounts of the New Defined Contribution Pension Scheme lies with the Directorate of Accounts & Treasuries, Government of Meghalaya as nodal officer.

On scrutiny of New Pension Scheme Register of Mawkyrwat Treasury, it was noticed that the consolidated amounts against the pay of particular month/particular bill have been entered. However, the treasury office is also generating a corresponding report from the Treasury Net containing the classification like 8342-Other Deposits-117- Defined Contribution Pension Scheme, Source Major Head Code, Treasury Challan No., DDO code and Name Scheme Code and amount etc. are neatly kept in the file which is commendable. But the provision for generating department-wise/service major head-wise is not available.

The monthly contributions towards New Pension Scheme were forwarded to the office of the DAT for onward transmission to NSDL/Fund Manager. Delay in forwarding the NDCPS money have been noticed as illustrated in the **Annexure E**.

Due to non-making of provision in the Treasury.Net system for generating Department-wise/Service Major Head-wise contribution of NPS amount, it was not possible to ascertain

department-wise contribution towards NPS at a particular point of time or for a particular period from a particular department/under a particular Service Major Head.

Late deposit/transmission of NPS money will have negative impact on the individual subscribers, they will be losing monetarily. It may seem small amount in the month on which the subscriber's money is deposited/uploaded to the NSDL but if the figure is calculated in terms of 33 years of service that normally a government employee puts in before he/she retires it will be huge amount. Also, it is not the matter of only one month when the transmission of NPS money is delayed as can be seen from the table above. If the contributors/subscribers claim the interest/compound interest for the gap period from the month of their contribution to the month of onward transmission to NSDL/Fund Managers account. The question may arise as to who will bear the loss.

The Treasury Officer may request the Director of Accounts and Treasuries, Shillong to make provision in the Treasury.NET to generate reports with regards to NPS contribution so that at any point of time micro- analysis can be conducted. He is also requested to take some action to deposit/transfer the NPS money at the earliest possible or latest by 7<sup>th</sup> of the following month of the salary month. Other formalities for opening and maintenance of the register may also be adhered to in accordance with provision under the government's rules and orders.

<b>3.4.2</b>	<b>Non-deduction of contribution towards New Pension Scheme (NPS)</b>
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On test check of Regular Salary bills in various treasuries/sub-treasuries prepared through “MeghEIS” application, it has been detected that compulsory NPS deduction in respect of various employees having Permanent Pension Account Number (PPAN) have not been made by the DDO's while paying salary. Non contribution to the NPS is against the rules which states that contribution to NPS is mandatory for all such employees joining State Government Services on regular basis against the sanctioned vacant post on or after 01 April 2010 and become member of the New Pension Scheme.

All Treasury Officer(s) is/are to take up the matter with the DDO's and seek the reason for not deducting NPS contribution of the employees who joined regular service on or after 1<sup>st</sup> April 2010.

<b>3.5</b>	<b>Maintenance of Civil Deposit</b>
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<b>3.5.1</b>	<b>Non-Maintenance of Deposit Register</b>
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Rule 382 of Meghalaya Treasury Rules, 1985 provides that moneys received at the treasury for depositing in the Government accounts are to be classified according to the Government through which they are received, the usual classes being (1) Revenue Deposits, (2) Civil Court Deposits, and (3) Criminal Court Deposits.

Note below Rule 382 of Meghalaya Treasury Rules, 1985 states that separate registers must be kept for each class of deposits in accordance with the direction contained in this behalf in the Account Code Vol. II or under special instructions of the Accountant General. Further, as per Rule 50 of Accounting Rules for Treasuries, 1992, no item should be credited as a deposit save under formal order of competent authority. Furthermore, no sums should be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Government on account of a demand not yet due should at once be carried finally to the proper revenue head and should not be placed on deposit.

As per Plus & Minus Memorandum for March/2020 & March/2021, it has been observed that the following closing amounts have been booked under the different class of deposits relating to the head "8443-Civil Deposit":

<b>Sl. No</b>	<b>Class of Deposits</b>	<b>March 2020</b>	<b>March 2021</b>
1.	111 – Other Departmental Deposits	5639299	1334660
2.	121 – Deposits in Connection with Election	125000	214000

On scrutiny it was observed that only Register for ‘111 – Other Departmental Deposits and 121 – Deposits in Connection with Election’ have been found being maintained by the Treasury Office. However, there was no record maintained regarding payment of deposit in respect of 121 – Deposits in Connection with Election. A separate register is being maintained for payment/deposit to Govt. Account under the Major Head – 0075-101 – Unclaimed Deposit.

Scrutiny of records pertaining to 8443- Civil Deposit of various treasuries during the year 2023-24 revealed that some treasuries do not maintain the deposit registers as required under the provision as above. In certain cases, though the deposit registers were maintained, they were not updated from time to time, e.g. Williamnagar, Khliehriat.

<b>3.5.2</b>	<b>Maintenance of Lapsed Deposit Register.</b>
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As per proviso of Rule 403 of Meghalaya Treasury Rules, 1985, deposits not exceeding five rupees unclaimed for one whole account year, balances not exceeding five rupees of deposits partly repaid during the year then closing, and all balances unclaimed for more than three complete account years, shall, at the close of March in each year be credited to the Government. Of deposit and balances thus lapsing, the Treasury Officer will submit to the Accountant General immediately after 31<sup>st</sup> March, a list prepared in accordance with the direction contained in the Account Code- Vol. II.

Records of the Mawkyrwat and Shillong South Treasury revealed that the amount deposited under MH 8443-121 – Deposits in Connection with Election in 2018 had lapsed as the same was not credited to the Government accounts and the money was still lying in the deposit accounts.

On further scrutiny, it was found that the list of deposit thus lapsing after 31<sup>st</sup> March every year are not being submitted to the office of the Pr. Accountant General as per codal provision. Even after lapse of more than 1-2 years, the same was not credited to Government account as per codal provisions. This is a loss to the government. The amount thus lapsing if credited to Government account could have been treated as revenue to the government and used for developmental project.

Due to non-maintenance of Lapsed Deposit Register, it was difficult to trace the deposits that was lapsed but not credited to Government Account.

Treasury Officer(s) have to take immediate steps and ensure that the said register is maintained with immediate effect.

<b>3.6</b>	<b>Irregularity in payment of pensionary benefits due to lack of proper checks</b>
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<b>3.6.1</b>	<b>Non-payment of revised Pension as per the Fifth Meghalaya Pay Commission – revision of Pension of Pensioners/Family Pension holders.</b>
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Govt. of Meghalaya vide order No. F(PR)-62/2017/20 dated 07.12.2017 had implemented the recommendation of the Fifth Meghalaya Pay Commission and have accorded regulation/revision of Pension/family Pension w.e.f 01.01.2017 of all pre 01.01.2017 Pensioners/family pension holders.

As per Para 10 of the order ibid “All pension Disbursing Authorities including public sector banks handling disbursement of pension to the State Govt. pensioner/family pensioner holders are hereby authorised to pay pension/family pension to existing Pensioner/family pensioner without any further authorisation from the office of the Pr. Accountant General(A&E) Meghalaya, Shillong.

On Scrutiny of Pension/family Pension records of Williamnagar Treasury, it was observed that the following cases have not been revised till date.

**Table 3.6.1(Non Revision of Pension/Family Pension for Meghalaya Pensioner)**

SI No	State	PPO NO	Name(Service)	Date of Retirement/Death	Last Payment Month Year	Pensioner Name	Category	BP	DA	MA
1	MEGHALAYA	MG/48728	STEPHEN G.MOMIN	31-Mar-2014	Feb-22	SEDILLA N.SANGMA	FAMILY	7400	9250	700
2	MEGHALAYA	MG/53140	GOERA MARAK	31-Dec-2016	Feb-22	SERAMONI N.SANGMA	FAMILY	4302	5378	700
3	MEGHALAYA	MG/SF/21923	(L) SATHU CH.SANGMA	30-Mar-2015	Feb-22	BALNADIA CH MARAK	FAMILY	6660	8325	700
4	MEGHALAYA	MG/53214	SEMPHILLA K. SANGMA	31-Dec-2016	Feb-22	SEMPHILLA K. SANGMA	SERVICE	8950	11188	700

Treasury Officer is directed to immediately revise the family Pension/Pension along with fixed Medical Allowance w.e.f 01.01.2017 as these cases are pre 2017 pension cases.

<b>3.6.2</b>	<b>Non-Payment of Additional Pension /Family Pension to the old age pensioner/ family pensioners.</b>
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Government of Meghalaya, Department of Finance (Pay Revision) vide order No. F(PR)-62/2017/20 dated 07 December 2017 had revised the Pension and Family Pension of all State Government employees governed by the Meghalaya Civil Services (Pension) Rules, 1983 and the Meghalaya Civil Services (Commutation of Pension) Rules 1992 with effect from 01 January 2017, of all pre-01 January 2017 pensioners/family pension holders.

As per para 4.4.1 of the ibid order, the quantum of pension/family pension available to old pensioners/family pension holders shall remain unchanged as follows-

(i) 80 years to < 85 years	Additional 20 % of basic pension/family pension
(ii) 85 years to < 90 years	Additional 30% of basic pension/family pension
(iii) 90 years to < 95 years	Additional 40% of basic pension/family pension
(iv) 95 years to < 100 years	Additional 50% of basic pension/family pension
(v) 100 years and above	Additional 100% of basic pension/family pension

Para 4.4.2 of the ibid order, the amount of additional pension/family pension shall be distinctly shown in the Pension Payment Order (PPO).

On test check of Centralised Pension Payment System (CPPS) for the Pensioner/Family Pensioner of Williamnagar Treasury, it has been observed that the following pensioner/family pensioner has attained the age 80 years and above, however the additional pension payable to the Pensioner/ Family Pensioner on attaining the age of 80 years and above, has not been paid till date:

<b>SI No</b>	<b>PPO No</b>	<b>Name of the Pensioner</b>	<b>Date of Birth</b>	<b>Additional Pension*</b>
<b>1</b>	MG/SF/2425	SMTI SIBJONI MOMIN	01-Jun-1929	Not given
<b>2</b>	MG/SF/14298	SMT. SORONI MARAK	10-Feb-1934	Not given
<b>3</b>	MG/1368	SMT. GABILIN SANGMA	01-Jan-1935	Not given
<b>4</b>	MG/3570	SMT. RESBONI W. SANGMA	01-Jan-1935	Not given
<b>5</b>	MG/2501	TAKUR LAMIN	14-Feb-1936	Not given
<b>6</b>	MG/3013	SMT. MARY ARENG	18-Dec-1938	Not given
<b>7</b>	MG/1830	SMT. BELASH A SANGMA	01-Jan-1940	Not given

8	MG/2849	SMT. NARGISH MARAK	01-Jan-1940	Not given
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Further, there are 31 pension/ family pension cases as per the data base who have attained the age of 80 years and above

Treasury Officers are asked to review all the pension cases under their control and find out if there are any such cases where additional old age pension is due and to take necessary action to immediately disburse the additional pension.

<b>3.6.3</b>	<b>Non-disbursement of Pension to the Pensioners/Family Pensioners</b>
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The State Government has adopted Biometric System as an alternative automated method of verifying the identity of a living pensioner. The automated system shall be known as Automated Fingerprint Identification System (AFIS) and shall replace the existing system of verification by way of auto matching his/her fingerprint image with the image data of fingerprint taken earlier and stored in the system vide Govt. OM No. FEG.31/2009/127 dated 09-07-2014. ***The para 1(b) of the said OM inter alia directed that in respect of pensioners who are outstation or who are sick and bed ridden to visit to kiosk for self-verification, production of Life Certificate issued by the Competent Authority listed under Treasury Rule 259 is mandatory. In respect of sick or bed ridden pensioners, where production of Life Certificate was not possible due to one reason or other, the Treasury Officer shall depute an official to their residence for physical verification.***

Scrutiny of pensioners data of Mawkyrwattreasury revealed that the pension was not being paid to many pensioners for a long time. The matter of non-disbursement/non-drawal of pension was also not reported to the office of the Principal Accountant General (A&E), Shillong.

The Treasury Officers are asked to review all pension cases under their control and do the needful to disburse the pension and also submit the statement as required to the office of the Principal Accountant General A&E), Shillong periodically in respect of the non-drawl of pension cases beyond 1/3/6 years as the case may be.

<b>3.6.4</b>	<b>Less payment of Dearness Allowance to the Pensioners</b>
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The Government of Meghalaya revised the Dearness Allowance/Dearness Relief payable to the pensioners/family pensioners as under

Effective date	Revised Rate	Department of Finance (Pay Revision) Office order No
01 July 2019	12%	F (PR)-53/2017/33 dated 16 Jan 2020
01 July 2021	25%	F (PR)-53/2017/40 dated 26 May 2022
01 July 2022	32%	F (PR)-53/2017/55 dated 23 Dec 2022

On test check of pensioners' data in Mawkyrwat Treasury, it was found that Dearness Allowance (DA) to the 10 pensioners are being paid in old rate i.e. pre-revision of pension rate and not in the revised rate as stated above: Less payment of Dearness Allowances is against the Government notification and the pensioners are deprived of their entitlement

The Treasury Officer is directed to check the payment of DA to the above mentioned pensioners and take immediate action to pay DA as per revised rate.

<b>3.6.5</b>	<b>Closed PPOs Not Returned to the Office of the Accountant General</b>
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As per Rule 289 of Meghalaya Treasury Rule 1985 all the closed PPO needs to be returned to the office of the Pr. Accountant General. Scrutiny of Central Pension Portal System (CPPS), it was observed *that following nine closed PPOs are still* lying in the possession of Treasury Officer though the same have already been closed and the pensioners died without leaving any family pensioners behind.

Sl No.	Name	PPO No.
1	Shri Dharani Kakoti	MG/10607
2	Smti Peacedamarywarjri	MG/SF/869
3	Smti R. Rokungi	MG/10645
4	Shri Captain Rani	MG/11162

5	SmtiBilianlyngdohMawlong	MG/142101596
6	Smti. Thiawdanolis War	MG/12848
7	SmtiPrillylyngdoh	MG/SF/19244
8	SmtiBirsimaikharsyntiew	MG/SF/865
9	Shri Honder	MG/4237

The treasury officers is directed to kindly verify and return all the above closed PPOs to the O/o the Pr. Accountant General (A&E) Meghalaya, Shillong.

<b>3.6</b>	<b>Stamp Accounts: Huge retention of Stamps in the Treasuries</b>
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Rule 91 of Accounting Rules for Treasuries, 1992 provides that Plus and minus memoranda should be prepared in Form I.S.T. 37 for the transactions on each class of deposits (including cash order) of each Local Fund, of each kind of Stamps (Non-Judicial, Court fee etc.) of match excise banderols or tobacco excise duty labels and of excise opium.

On requisition of Stamp Register of Williamnagar Treasury, 4 (four) registers namely i) Register of Judicial Stamps, ii) Register of Judicial Impress Stamps (India court fee stamps), iii) Register of Non-Judicial Stamp and iv) Register of Non Judicial Revenue Stamp were produced before the inspection Party.

Scrutiny of the registers revealed that the registers were not being closed monthly. It was observed that the requirement of some denominations were very less and Stamps involved **Rs. 8,63,629.00** remained unutilized for a long period of time.

The Treasury Officer was advised to surrender the unutilized Stamps to the concerned authority especially when the e-stamp has been implemented under intimation to the office of the Principal Accountant General (A&E), Meghalaya, Shillong.

<b>3.7</b>	<b>Inspection of Strong Room and issuance of Safety Certificate</b>
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Rule 88 of Meghalaya Treasury Rules, 1985 regulate the security of the Strong Room as under:

- (i) Without the special permission of the Government, no place should be used as a

strong room unless it is first certified to be secured and fit for use as such by an officer of the PWD not below the rank of an Executive Engineer.

- (ii) Existing strong room should be inspected annually by the Executive Engineer, or by an experienced Assistant Executive Engineer, or an Upper Subordinate holding sub-divisional charge, deputed by the Executive Engineer for the purpose.

Note: The inspecting officer will grant a certificate of safety and it is the duty of the Treasury Officer to obtain a certificate annually.

- (iii) The District Superintendent of Police should record an order prescribing the position of sentries and may also require any precaution to be taken in the strengthening of fastening, burning of lights, etc. but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer and that of security of Chest and other Treasury furniture not forming part of the building or fixtures with the Officer-in-Charge of the Treasury.

- (iv) A copy of the Inspecting Officer's Certificate and of the District Superintendent of Police's Order should be hung in a conspicuous place within the Strong Room. It is the duty of the Treasury Officer to see any condition as to the manner of storage are complied with.

As per Rule 89 (v) of Meghalaya Treasury Rules, 1985, all the spare padlocks are held in the district treasury with the approval of the Government and their keys and all the duplicate keys except those belonging to the locks of the district treasury strong room door, should be kept in the district treasury strong room under double locks, the key of one lock being in the hand of the Treasury Officer and of the other in the hands of the Treasurer. The duplicate keys of the strong room should be secured under the sealed of the Treasury Officer and the Treasurer and deposited in the District Court or such other place as the Government may direct. Once a year in the month of April, they should be sent for, examined and returned to the appointed place under fresh sealed of the Treasury Officer and Treasurer, a note being made in the duplicate key register that they have been examined and found correct.

Scrutiny of the Strong Room of the Nongstoin Treasury revealed as under:

- (i) the Strong Room was found inspected by the Assistant Engineer of the Public Works Department and District Superintendent of Police on June 2022 and

Inspection Report was hung inside the Strong Room.

- (ii) No sentry was posted in the Strong Room for safeguarding the valuable items as per codal provision. In the report of the District Superintendent of Police the position of sentry was not prescribed.
- (iii) Treasury Office is keeping the duplicate keys of the Strong Room in the District Collector Office under sealed of the Treasury Officer. These keys were however, not examined and returned back to DC Office under fresh sealed of the Treasury Officer and Treasurer as per the codal provision.
- (iv) One 4kg fire extinguisher was found installed outside the strong room. This extinguisher was filled in, in 2020. This is required to be refilled or changed with new extinguisher.
- (v) No spare padlocks and keys are available.

Treasury Officers concerned may ensure timely inspection and certification from the appropriate authority and submit the report to the office of Principal Accountant General(A&E), Meghalaya, Shillong.

<b>3.8</b>	<b>General Provident Fund (GPF) matters</b>
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<b>3.8.1</b>	<b>Non contribution of Compulsory General Provident Fund (GPF) subscription by the Account holders</b>
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As per Rule 7 (1) of Meghalaya Civil Services General Provident Fund Rules 2020; a **subscriber shall subscribe monthly to the General Provident Fund except during the period when he/she is under suspension:**

On scrutiny of Salary Bill data of Mawkyrwat Treasury for the period 01 April 2021 to 31 March 2023, it was found that the GPF subscription of 39 GPF Account Holders, which is a compulsory deduction, have not been deducted from salary resulting in missing credit in the subscribers Account maintained by the office of the Principal Accountant General (A&E).

The Treasury Officer should take up the matter with the respective DDO's and seek the reason for not deducting GPF subscription which is compulsory. Clarification given in this

regard by the DDO's concerned may be intimated to the O/o the Principal Accountant General (A&E), Meghalaya, Shillong.

<b>3.9</b>	<b>Non recovery of Professional Tax</b>
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The Gross total Income of an Employee in a financial year will decide the Schedule rate of Professional taxes as notified vide No. ERTS(T)24/91/PT/247 dated 17.04.2012.

On Scrutiny of records of Professional Tax of the staffs of Establishment of ResubelparaTreasury and Ampati Treasury during the year 2023-24, it was observed that there is less payment of Professional Tax for 8 (eight) Employees. Further it has also been observed that while calculation of Professional Tax, Gross Income of Employee, which includes Gross Salary for the period from April to March in a particular financial year along with Arrear Dearness Allowances received, if any, is not taken into consideration. Further, the statement of deduction of Professional Tax furnished by Treasury Officer vide No. NGH/RDT/Genl-31/91-92/05 dated 06.04.2022 and No. NGH/RDT/Genl-31/91-92/05 dated 08.02.2023, to Superintendent of Taxes, GHADC for the officers and employees of her own establishment for the assessment year 2021-22 and 2022-23, the Annual Gross Income has been shown incorrectly resulting in less payment of Professional Taxes. The details of few cases are shown in the tables below.

Treasury Officer is directed to review the payment of Professional tax for the year 2021-2022 and 2022-23 and less payment made in all cases may be paid to the concerned authority under intimation to the Pr. Accountant General (A&E) Meghalaya, Shillong.

## **Part IV**

### **IT Controls and IT Security**

<b>4.1</b>	<b>IT Controls and Security</b>
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The Treasury-Net application provides logical access control for various level of user with Login ID and Password. There is also 'Administrator' user for creating each user accounts. However, during the verification in Jowai Treasury, it was observed that a single user (accountant level) is doing various levels of jobs. In case, any data is manipulated, it will be difficult to detect manipulator and difficult to fix the responsibility. Further, most of the users were found to be using the password as their User ID.

Treasury Officer is directed to take up with system administrator to make option in the Report Screen to generate query for Pensioner/Family Pensioner who had crossed 80 years and above, so that the District Treasury can readily trace the pensioners who are due for the additional/bonus pension after attaining certain age and do the needful to enhance the pension/family pension, as the same is not being done due to lack of option to trace such cases.

It is recommended that password assigned to each user may be changed periodically. Further, Treasury Officer may take-up the matter with Director of Accounts and Treasury, Shillong to update the Treasury-Net application with strong Password Policy. It is also recommended that each user may be assigned so to perform their job as per their role in the application.

**Part V**

**Compliance Measures taken by Treasuries and Sub-Treasuries on observations and recommendations made by AG Inspection teams:**

SL No.	Para No.	Observations	Action taken by Treasuries/Sub Treasuries
	<b>Treasury Officer, Mawkyrwat Treasury (Periods of Accounts 01<sup>st</sup> April 2021 to 31<sup>st</sup> March 2023)</b>		On the basis of recommendation made by The Inspection team, Treasury Officer, Mawkyrwat Treasury has taken corrective/ appropriate action and furnished the Compliance Report to the office of the P.A.G. (A&E), Meghalaya, Shillong. Hence, the paragraphs reflected in this part may be treated as settled.
1	Part –II (B) Para 1	Timely Rendition of Monthly Accounts	
2.	Para 3	Maintenance of Guard File and Specimen Signature	
3.	Para 4	Maintenance of Cheque Books Register and Furnishing of Quarterly Report	
4.	Para 7	Maintenance of Deposit Register	
5.	Para 11	Payment of Pension Less than the Minimum Pension Fixed by the Government.	
6.	Para 13	Less or No Payment of Admissible Medical Allowance to the Pensioners	
7.	Para 14	Less or More Deduction of General Provident Fund (GPF) Subscription	
8.	Para 17	Non-Deduction of New Pension Scheme (NPS) contribution	
9.	Para 18	Deficiencies in Maintenance of Service Book	
10	Para 21	Authorising Bill for Payment on Non-Working Days Through Beams.	
11	Para 22	Maintenance of Inventory Register of Computer Hardware and Software.	

**Annexure – A**

**Position of the Amount Booked under the Head of Account “Treasury Suspense” at the end of 31st March, 2024**

**PAYMENT (DEBIT)**

Sl No.	Major Head	I.D. No.	Treasury	Month of A/c	Amount
1	8443	131	Shillong North	Dec-98	16200
2	2058	176	Shillong North	March-00	358470
3	8658	189	Nongpoh	Sep-00	12230
4	2202	164	Nongpoh	Aug-99	8120708
5	2435	218	Williamnagar	Nov-01	197123
6	2029	227	Williamnagar	Dec-02	115674
7	2204	229	Williamnagar	Dec-02	122753
8	7610	278	Williamnagar	Dec-07	562000
9	8782	121	Tura	Apr-98	30274
			<b>TOTAL DEBIT</b>		<b>95,35,432</b>

**Annexure - B**

**Position of the Amount Booked under the Head of Account “Treasury Suspense” as on 31-03-2024**

**RECEIPT (Credit)**

1	8658	213	Nongpoh	March-01	3
2	8658	310	Tura	Jan-11	17835
3.	8658	341	Tura	Mar-24	6000
			<b>TOTAL CREDIT</b>		<b>23,838</b>

**Annexure-C**

**Non receipt of vouchers from Treasuries resulting in Objection Book Suspense**

**OB Suspense up to March 2024**

Treasury/Month	No. of Items	Major Head	Amount
Nov-03 <b>(ShillongSouth)</b>	1	2049	51750.00
Dec-03	2	2049	8750.00
May-04	3	2049	169875.00
		<b>Total:</b>	<b>230375.00</b>
<b>Williamnagar</b>			
May-04	1	2425	210224.00
March-04	18	2230	3200.00
Jun-10	1A	2070	37939.00
Jul-04	1	2056	245975.00
		<b>Total:</b>	<b>497338.00</b>
<b>Nongpoh</b>			
Aug-09	1	3456	1188216.00
		<b>Total:</b>	<b>1188216.00</b>
<b>Ampati</b>			
Dec-10	40	2515	16907.00
Sep-14	3	2230	89917.00
Mar-11	1	2014	60777.00
		<b>Total:</b>	<b>167601.00</b>
<b>West Bengal</b>			
March-09	60	2070	4823.00
		<b>Total:</b>	<b>4823.00</b>
<b>New Delhi</b>			
Apr-05	1	3452	6397.00
Sep-05	1	3452	913.00
Mar-10	65B	3452	7062.00
Apr-08	1	3452	1627.00
Apr-08	1288	3452	20993.00
		<b>Total:</b>	<b>36992.00</b>
		<b>Grand Total:</b>	<b>21,25,345.00</b>

**Annexure –D**

**Position of outstanding Paras of Inspection Reports at the end of 31-03-2024**

<b>Sl. No</b>	<b>Year</b>	<b>Name of Treasury/Sub Treasury</b>	<b>No. of Outstanding paras</b>	<b>Remarks</b>
<b>2015-16</b>				
1		Nongstoin Treasury	01	Reply awaited
<b>2017-18</b>				
1		Nongstoin Treasury	01	Reply awaited
		<b>Total of 2017-18</b>	<b>01</b>	
<b>2018-19</b>				
1		Baghmara Treasury	6	Reply awaited
2		Shillong District Treasury	02	Reply awaited
3.		Office of Director of Accounts & Treasuries	01	Reply awaited
		<b>Total of 2018-2019</b>	<b>9</b>	

<b>2019-20</b>				
1.		Amlarem Sub-Treasury	02	Reply awaited
2		Nongstoin Treasury	02	Reply awaited
3.		Nongpoh Treasury	03	Reply awaited
4.		Shillong District Treasury	01	Reply awaited
5		Shillong South Treasury	04	Reply awaited
6		Dadenggre Sub Treasury	01	Reply awaited

7.	Director of Accounts & Treasuries	01	Reply awaited
	<b>Total of 2019-2020</b>	<b>14</b>	

**2020-21**

1.	Shillong South Treasury	03	Reply awaited
2.	Shillong District Treasury	01	Reply awaited
3.	Jowai Treasury	9	Reply awaited
4.	Sohra Sub Treasury	02	Reply awaited
	<b>Total of 2020-2021</b>	<b>15</b>	

	<b>2021-22</b>		
1.	Resubelpara Treasury	5	Reply awaited
2	Nongstoin Treasury	3	Reply awaited
3	Williamnagar Treasury	16	Reply awaited
4	Shillong South Treasury	4	Reply awaited
	<b>Total of 2021-2022</b>	<b>28</b>	

**2022-23**

1.	Nongpoh Treasury	05	Reply awaited
2.	Sohra Sub-Try	09	Reply awaited
3.	Amlarem Sub-Treasury	1	Reply awaited
4.	Jowai Treasury	9	Reply awaited
5.	Bagmara Treasury	17	Reply awaited
6.	Shillong District Treasury	1	Reply awaited.

7.	Daddenggre Sub-Treasury	14	Reply awaited.
8.	Tura Treasury.	3	Reply awaited.
	<b>Total of 2022-2023</b>	<b>59</b>	
	<b>2023-2024</b>		
1.	Nongstoin Treasury	12	Reply awaited.
2.	Williamnagar Treasury	13	Reply awaited.
3.	Mawkyrwat Treasury	10	Reply awaited
4.	Khliehriat Treasury	21	Reply awaited
5.	Shillong South Treasury	09	Reply awaited
6.	Mairang Sub Treasury	16	Reply awaited
7.	Ampati Treasury	<b>15</b>	Reply awaited
8.	Resubelpara Treasury	<b>13</b>	Reply awaited
9.	Director of Accounts & Treasuries	<b>10</b>	Reply awaited
	<b>Total of 2023-2024</b>	<b>119</b>	
	<b>Grand Totalas of 31 March 2024</b>	<b>246</b>	

**Annexure –E**

**Non Disbursement of Pension/Family Pension to the pensioner**

Sl No	PPO NO	Name(Service)	Pensioner Name	Category
1	MG/112001062	PHRANGSNGI MARKHAP	BEAUTY SHANGDIAR	FAMILY
2	MG/112101924	(L)KLADSTAR DKHAR	KLADSTAR DKHAR	FAMILY
3	MG/12598	(L) SHRI. JEMING SHYLLA	THWIANLY MARWEIN	FAMILY
4	MG/12691	PHRINGSTAR LYNGDOH	DISTRONDEL NONGRUM	FAMILY
5	MG/12909	SRALLINGTON LYNGDOH	KDIAN NONGLANG	FAMILY
6	MG/13190	EMDROLAND IAWPHNIAW	TWELTY SANGLYNE	FAMILY
7	MG/13459	(L)EFFLYNTON WANNIANG	KMIRSI KHARLYNGDOH	FAMILY
8	MG/13541	(L)DRALLINGTON T. WANNIANG	DLISTIRIAN MARWEIN	FAMILY
9	MG/2136	(L) DLIWAS WANNIANG	KLIT THONGNI	FAMILY
10	MG/3648	SRI.(L)BADSKHEM LYNGDOH	EMILIA MAWLEIN	FAMILY
11	MG/43955	SHRI PHRIDOLIN LYNGDOH	SMTI MORIS THONGNI	FAMILY
12	MG/44409	JONGBE M SANGMA	SMTI NIPSOLA MARAK	FAMILY
13	MG/44575	(L)WODAFORD LYNGDOH	DLORINA LYNGDOH	FAMILY
14	MG/44625	SHRI. SHINDRO	KHALISILA	FAMILY

		LYNKHOI	SYIEMLIEH	
15	MG/44724	(L)PIUS THONGNI	VICTORIA LYNGDOH	FAMILY
16	MG/45229	(L)PRADIP SHANKAR HAJONG	SHIMULA HAJONG	FAMILY
17	MG/46084	HARLINDRO LYNGDOH	SMTI LILYDORIS LYNGDOH	FAMILY
18	MG/46178	(L)SLIPSHON THONGNI	OMSAR K MAWLEIN	FAMILY
19	MG/47002	(L)DNONINGLAND LARTANG	LUCKYDORA LYNGKHOI	FAMILY
20	MG/47427	SHRI PRANBIT LYNGDOH	SMTI SHIMTILIN KHARLYNGDOH	FAMILY
21	MG/47434	(L)SHRI THWOSSING SNAITANG	KWIANCY SYIEMLIEH	FAMILY
22	MG/47575	(L) SELESTIN LYNGDOH	BIBIANA SYIEMLIEH	FAMILY
23	MG/48034	(L)SRI MESTONDARWELL LYNGDOH	SMTI ISPILDARIS LYNGKHOI	FAMILY
24	MG/48147	(L)SHRI GILBERT NONGRUM	KERDALIN TONGWAH	FAMILY
25	MG/48205	(L)SHRI WORING RANI	DIONA WAR	FAMILY
26	MG/48859	(L)SHRI DIENGSHON MARTHONG	SHRI DIENGSHON MARTHONG	FAMILY
27	MG/48972	(L)SMTI H.TWILA PARIONG	COLONEL SYIEMLIEH	FAMILY
28	MG/49086	(L)SRI BINOD KUMAR HAJONG	DUKILA HAJONG	FAMILY
29	MG/49250	(L)SHRI DARLIN LYNGKHOI	SPIM LYNGDOH NONGLYNGKIEN	FAMILY
30	MG/49963	(L)SHRI PETRUS TYMPUIN	SHRI PETRUS TYMPUIN	FAMILY

31	MG/50120	(L)KRIMSHON LYNGKHOI	KWILLITY LYNGDOH	FAMILY
32	MG/50612	(L)PHRANGKLIN SHANGDIAR	PIARLIN LYNGDOH	FAMILY
33	MG/50624	(L)OLIPSINGH LYNGDOH	DILLINA THONGNIBAH	FAMILY
34	MG/51061	(L)EPITHTONE SANGMA	EPITHTONE SANGMA	FAMILY
35	MG/51316	(L)Bianglang Lato	SANLEY KHONGLAH	FAMILY
36	MG/51495	(L)GREGORIOUS DIENGDOH	ROIBOKLANGLARI JYRWA	FAMILY
37	MG/51865	(L)OsmandarLyngkhoid	OLINDA WANNIANG	FAMILY
38	MG/5264	Q.THONGNEY	KWENTINA KHARLYNGDOH	FAMILY
39	MG/52654	(L)DR. RESTERLINE NONGSIEJ	TWILLYNA DEINGNGAN	FAMILY
40	MG/52732	(L)CHOSEDINGWELL WANNIANG	SPIKLY MYLLIEM	FAMILY
41	MG/52875	(L) ROY PROFULLA HAJONG	SHITA DEVI HAJONG	FAMILY
42	MG/53290	(L) AJOY KUMAR HAJONG	SAHELA HAJONG	FAMILY
43	MG/53346	(L)BAJENDRO T SANGMA	BAJENDRO T SANGMA	FAMILY
44	MG/53589	SRI COLUMBUS HAHSHAH	SRI COLUMBUS HAHSHAH	FAMILY
45	MG/7479	(L) SHRI THWELLY ROY LYNGDOH	EMELINDA NONGSIEJ	FAMILY
46	MG/7953	(L)WISSILIAN LYNGDOH	SANDRA K WAR	FAMILY
47	MG/SF/013607	LATE S. NONGBSAW	DRIALLINDA MARNGAR	FAMILY

48	MG/SF/141900511	(L) ELENDRA LYNGDOH	AIMILIN MARNGAR	FAMILY
49	MG/SF/142000804	(L) WINDHA M MARAK	POMALI M SANGMA	FAMILY
50	MG/SF/142101661	(L)PHYRNAILINK HARLYNGDOH	SWILDALIN RNGAID	FAMILY
51	MG/SF/142102202	SHAINING LYNGKHOI	SIMIDA KHARWANNIANG	FAMILY
52	MG/SF/142102208	JOHNSON LYNGDOH	KYNTIEWDORLIN NONGSIEJ	FAMILY
53	MG/SF/142102328	(L) BITA D SHIRA	APRILLA R MARAK	FAMILY
54	MG/SF/142102630	(L) Simson D. Sangma	MEROLIN CH MOMIN	FAMILY
55	MG/SF/142102673	Late Lambert Shylla	JUBILIN LYNGDOH	FAMILY
56	MG/SF/142102882	(L) GASPAR JYRWA	COSMILA NONGSIEJ	FAMILY
57	MG/SF/14937	(L) SHRI PRONDING SYIEMLIEH	PHIRALIN RYNTATHIANG	FAMILY
58	MG/SF/15293	(L) SHRI. FOLD LYNGDOH	ENDIA WANNIANG	FAMILY
59	MG/SF/16099	(L)SHRI.BOBBY DIENGDOH	SIRIL WAHLANG	FAMILY
60	MG/SF/16601	(L)SHRI. FRICKSHON MARBANIANG	SLISSILA KHYRIEM	FAMILY
61	MG/SF/16904	(L) SHRI. SPOLAN THONGNI	BLUEBEL SNAITANG	FAMILY
62	MG/SF/17346	(L) SRI. DISKIN NONGRUM	WIAN WANNIANG	FAMILY
63	MG/SF/17526	(L) SHRI. DLINGSHON THONGNI	PROBINA THONGNI IONG	FAMILY
64	MG/SF/17554	(L) BARLINGTON WANNIANG	BILORIS KHARNONGLANG	FAMILY

65	MG/SF/17841	(L) KEKSTARWELL LYNGKHOI	SDIRIL WANNIANG	FAMILY
66	MG/SF/17918	(L) SRI. SYLVESTER SHANGDIAR	LUCYDORA LYNGDOH	FAMILY
67	MG/SF/17919	(L) SHRI. DENIS LYNGDOH	TREN RAMSIEJ	FAMILY
68	MG/SF/17927	(L) SRI. RYMPHANG LYNGDOH	TENPLIS NONGLANG	FAMILY
69	MG/SF/17935	(L)PELINA SHANGDIAR	BHESCHARLAND SYIEMLIEH	FAMILY
70	MG/SF/18018	(L)KHLAINBOR JYRWA	WANBOKLANG SYIEMIONG	FAMILY
71	MG/SF/18065	(L)SILBIRIT JYRWA	RESTELDA LYNGDOH	FAMILY
72	MG/SF/18089	(L)SCORIN TONGWAH	IOLINES LYNGKHOI	FAMILY

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2024**

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